

IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA
NORTHERN DIVISION

| | | |
|---------------------------|---|---------------------------------|
| WILLIAM D. PAUL, |) | |
| |) | |
| Plaintiff, |) | |
| |) | |
| v. |) | CIVIL ACTION NO. 2:07mc3367-MHT |
| |) | CIVIL ACTION NO. 2:07mc3369-MHT |
| UNITED STATES OF AMERICA, |) | |
| |) | |
| Defendant. |) | |

ORDER

Now pending before the court is the plaintiff's motion to add or amend (doc. # 27) filed on August 18, 2007. In his motion to add or amend, the plaintiff argues that he is exempt for filing taxes because he has taken a vow of poverty. This is not the appropriate proceeding for Paul to raise these arguments. Paul may raise these issues in an appropriate proceeding at a later time.¹ Accordingly, upon consideration of the motion to add or amend (doc. # 27), and for good cause, it is

ORDERED that the plaintiff's motion to add or amend (doc. # 27) be and is hereby DENIED.

Done this 20th day of August, 2007.

/s/Charles S. Coody
CHARLES S. COODY
CHIEF UNITED STATES MAGISTRATE JUDGE

¹ To challenge an assessment or levy against him, Paul would first have to pursue administrative review in accordance with 26 U.S.C. § 7429(a). Thereafter, Paul could challenge any assessment against him by filing a civil action against the United States in the appropriate district court. *See* 26 U.S.C. § 7429(b).